

State of California
BOARD OF EQUALIZATION

MOTOR VEHICLE FUEL TAX REGULATIONS

Regulation 1178. RECORDS.

Reference: Sections 7403.2, 7651, 7652.5, 7652.7, 8253, 8301, 8302 and 8303, Revenue and Taxation Code.

(a) GENERAL. A taxpayer shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901

(b) SPECIFIC APPLICATIONS. In addition to the record keeping requirements set forth in subdivision (a), suppliers shall comply with the following requirements.

A supplier shall maintain complete records of all rack removals, sales, imports and exempt dispositions including exemption certificates, self-consumed fuel, inventories, purchases, receipts, and tank gaugings or meter readings, of motor vehicle and any other fuel that is required to be accounted for on the supplier's return or report. Such records include but are not limited to:

- (1) Refinery Reports related to the production of motor vehicle fuel.
- (2) Inventory reconciliation by location.
- (3) Storage inventory reports.
- (4) List of storage locations.
- (5) Tax returns from other states to support export claims.
- (6) Cardlock statements.
- (7) Calculations or formulas to support off-highway exempt usage.
- (8) First Taxpayer Reports.

History: Adopted March 27, 2002, effective July 11, 2002.

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite.

Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. General recordkeeping requirements can be found at the cite referenced in subdivision (a). Subdivision (b) has been added to identify additional recordkeeping requirements for motor vehicle fuel suppliers.